

Company registration number
NI068942

Charity registration number
NIC101727

Charity tax reference
XR 62608

Have Your Tomorrow's (HURT)

Report and Accounts

Year Ended

30 April 2024

SJK & Company

Chartered Accountants & Registered Auditors
8 Bridge Road, Moira, Craigavon, BT67 0PF

Have Your Tomorrow's (HURT)
Report and accounts
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Have Your Tomorrow's (HURT) Company Information

Company registration number
NI068942

Charity tax reference
XR62608

Charity Commission for Northern Ireland reference
NIC101727

The board of directors
Johnathan Hegarty (Chair)
Irene Hewitt (Vice-chair)
Ciaran McLaughlin (Treasurer)
Rachel Gallagher
Wendy McDermott
Lynette McKinney
Caroline Smyth-Kenyon
Peter Barber
Josephine Friel
James Mc Menamin
Stephanie Hill
Kirsten Arbuckle

Secretary
Sadie O'Reilly
Lynette McKinney

Resigned 24 January 2024
Appointed 7 February 2024

Registered office
3 Bayview Terrace
Derry
BT48 7EE

Accountants
Satori Accounting
Chartered Accountants
11 Orchard Business Park
Pennyburn Industrial Estate
Derry
BT48 0LU

Auditors
SJK Chartered Accountants
8 Bridge Road
Moir
Craigavon
Northern Ireland
BT67 0PF

Bankers
Bank of Ireland
27 Culmore Road
Derry
BT48 8JB

Have Your Tomorrow's (HURT)

Registered number: NI068942

Trustees' Annual Report

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2024.

Objectives and activities

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

Strategic Report

Achievements and performance

The main achievements of the charity during the year were as follows:

1. HURT secured two major funded programmes this year from the National Lottery (Destination Me, and Reconnected Recovery) This funding will provide for long term employment, support for running costs and delivery of programmes for a wide range of service users for up to four years.
2. HURT have secured three years funding from the GF Trust to deliver a range of programmes in the community and to address the shortfall in counseling costs that we had anticipated as a result of major increase in client numbers
3. We continue to develop and expand our Social Enterprise Programmes and establish new corporate partnerships with increased income. This year we have partnered with Spec Savers and delivered training to Seagate Technology, and Fintru, completing a very successful year with the Bentley Group
4. HURT's charity shop (Quirky Corner) now in its second year continues to expand and generate vital income for the charity. Through more use of social Media we are reaching more donors and customers.
5. HURT have been asked to be the sole beneficiary and organizer of the Tree Of Remembrance this year where up to 10,000 ribbons are placed on a Christmas tree in the city centre with donations going to our charity. The tree valued at over £5,000 has been gifted to HURT.

Have Your Tomorrow's (HURT)

Registered number: NI068942

Trustees' Annual Report

Analysis and risks for future income and sustainability

Following risks identified in last year's report HURT undertook a number of actions to minimize and mitigate risk ensuring the long-term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fundraising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

Activity	Viability and opportunity	Comment
Facilitation of accredited and non accredited programmes in the North West	Income Streams, Marketing, social media	HURT promoted these through social media, and Business in the Community
Develop a bespoke training menu for corporate partners in the North West and across the province	CSR is driving a greater demand to support their workforce	Can be offered as part of corporate partnerships as a buy in for potential partners
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes	Great potential with this as many unions require training
Develop online marketing to support the charity shop	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated	Trial run with virtual shop has been successful
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over	Options to tender as lead or sub for some of these tenders.

Have Your Tomorrow's (HURT)

Registered number: NI068942

Trustees' Annual Report

Benefits to the end users and wider society

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

Financial review (including reserves policy)

The net income for the year was £82,347 (30 April 2023 – net income £16,227). Total funds and reserves at the end of the financial year were £431,671 (2023 - £349,324).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2024, this would equate to £211,905. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

Plans for future periods

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

Structure, governance and management

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

Directors

The directors who served the company during the period were as follows

- Johnathan Hegarty
- Irene Hewitt
- Rachel Gallagher
- James McMenamin
- Stephanie Hill
- Kirsten Arbuckle
- Wendy McDermott
- Lynette McKinney
- Caroline Smyth-Ke
- Peter Barber
- Ciaran McLaughlin
- Josephine Friel

Have Your Tomorrow's (HURT)

Registered number: NI068942

Trustees' Annual Report

Trustees' responsibilities

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board


Lynette McKinney (Nov 25, 2024 16:08 GMT)

Lynette McKinney
Company Secretary

Approved by the board of directors on 25 November 2024

Have Your Tomorrow's (HURT)

Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

Opinion

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report², other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Have Your Tomorrow's (HURT)

Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

Have Your Tomorrow's (HURT)

Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen J. Kennedy

**Mr Stephen Kennedy
for and on behalf of
SJK Chartered Accountants
Chartered Accountants & Registered Auditors**

**8 Bridge Road
Craigavon
Northern Ireland
BT67 0PF**

25 November 2024

Have Your Tomorrow's (HURT)
Statement of Financial Activities
for the year ended 30 April 2024

	Notes	Designated £	Unrestricted £	Restricted £	2024 £	2023 £
Income and endowments from:						
Charitable activities	3	124,391	1,732	250,035	376,158	349,708
Donations and legacies	4	-	12,372	-	12,372	20,662
Other trading income	5	-	117,626	-	117,626	38,316
Total income		124,391	131,730	250,035	506,156	408,686
Expenditure on:						
Charitable activities	6	126,464	61,157	192,558	380,179	352,819
Governance costs	7	-	8,220	-	8,220	7,641
Raising funds	8	-	-	35,410	35,410	31,999
Total expenditure		126,464	69,377	227,968	423,809	392,459
Net income		(2,073)	62,353	22,067	82,347	16,227
Transfers between funds		2,073	(2,073)		-	-
Net movement in funds		-	60,280	22,067	82,347	16,227
Reconciliation of funds:						
Total funds brought forward		106,507	186,376	56,441	349,324	333,097
Total funds carried forward		106,507	246,656	78,508	431,671	349,324

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

Have Your Tomorrow's (HURT)
Balance Sheet
as at 30 April 2024

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets	12	-	650
Tangible assets	13	25,463	21,482
		<u>25,463</u>	<u>22,132</u>
Current assets			
Debtors	14	15,721	10,170
Cash at bank and in hand		399,909	326,319
		<u>415,630</u>	<u>336,489</u>
Creditors: amounts falling due within one year	15	(9,422)	(9,297)
Net current assets		<u>406,208</u>	<u>327,192</u>
Total assets less current liabilities		<u>431,671</u>	<u>349,324</u>
Net assets		<u>431,671</u>	<u>349,324</u>
Charity funds	18		
Designated	20	106,507	106,507
Unrestricted	20	246,656	186,376
Restricted	20	78,508	56,441
Total charity funds		<u>431,671</u>	<u>349,324</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 25 November 2024 and are signed on their behalf by:

Johnathan Hegarty
Johnathan Hegarty (Nov 25, 2024 14:53 GMT)

Johnathan Hegarty
Director

Irene Hewitt
Irene Hewitt (Nov 25, 2024 15:34 GMT)

Irene Hewitt
Director

Have Your Tomorrow's (HURT)
Notes to the Accounts
for the year ended 30 April 2024

1 Accounting policies

(i) General information and basis of preparation

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Have Your Tomorrow's (HURT)
Notes to the Accounts
for the year ended 30 April 2024

(ii) Income recognition

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

(iii) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(iv) Fund accounting

Restricted Funds

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

Unrestricted Funds

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

(v) Fixed assets, depreciation and amortisation

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

(vi) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(vi) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Have Your Tomorrow's (HURT)
Notes to the Accounts
for the year ended 30 April 2024

2 Net income for the year	2024	2023
	£	£
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	4,441	2,842
Amortisation of intangibles	650	2,200
Auditors' remuneration	4,200	3,060

3 Income from charitable activities

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
National Lottery Fund - Seeds of Hope	-	-	-	-	67,299
National Lottery Fund - Dormant Accounts NI	-	-	24,957	24,957	49,915
National Lottery Fund - Destination Me	-	-	48,625	48,625	-
National Lottery Fund - Reconnect Recovery D.S.D	-	-	57,092	57,092	-
Halifax Foundation	-	-	13,081	13,081	12,462
Derry & Strabane Council - PCSP	-	-	-	-	4,400
International Ireland Fund	-	-	5,976	5,976	6,792
Special grant funding	-	-	85,304	85,304	85,572
GF Trust	124,391	-	-	124,391	120,768
Victoria Homes	-	-	15,000	15,000	-
General funders	-	-	-	-	2,500
	-	1,732	-	1,732	-
	124,391	1,732	250,035	376,158	349,708

4 Donations and legacies

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and sponsorships	-	12,372	-	12,372	20,662
	-	12,372	-	12,372	20,662

5 Other trading income

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Shop income (Quirky Corner)	-	55,967	-	55,967	8,829
Fundraising events	-	51,338	-	51,338	22,007
Social Enterprise	-	10,321	-	10,321	7,480
	-	117,626	-	117,626	38,316

Have Your Tomorrow's (HURT)
Notes to the Accounts
for the year ended 30 April 2024

6 Expenditure on charitable activities

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	40,164	57,671	70,760	168,595	166,575
Pension contributions	-	-	8,839	8,839	7,383
Staff training	240	-	913	1,153	5,235
Travel expenses	1,323	-	12,512	13,835	13,448
Volunteer expenses	2,394	-	3,153	5,547	2,811
Therapist and materials	8,682	-	856	9,538	10,106
Counselling and development	34,640	-	18,360	53,000	44,310
Project and programme costs	751	-	10,087	10,838	26,299
Rent and rates	11,001	-	31,360	42,361	20,895
Heat, light and power	3,812	-	2,767	6,579	2,091
Insurance	1,130	-	2,547	3,677	1,995
Cleaning and consumables	2,086	-	1,149	3,235	2,930
Repairs and maintenance	1,680	-	2,286	3,966	2,159
Telephone and internet	854	-	1,772	2,626	1,904
Postage, stationery and software	3,024	-	3,199	6,223	7,683
Advertising and promotion	137	-	6,898	7,035	4,426
Charity shop purchases	-	3,486	-	3,486	344
Admin and general expenses	177	-	361	538	2,256
Accountancy fees	1,458	-	-	1,458	1,505
Auditor's remuneration	1,711	-	2,489	4,200	3,060
Course facilitation, verification and certificates	11,200	-	4,201	15,401	19,976
Consultancy and professional	-	-	2,500	2,500	120
Bank charges	-	-	458	458	266
Depreciation charge	-	-	4,441	4,441	2,842
Amortisation charge	-	-	650	650	2,200
	126,464	61,157	192,558	380,179	352,819

7 Governance costs

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	8,220	-	8,220	7,641
	-	8,220	-	8,220	7,641

8 Raising funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	-	35,410	35,410	31,999
	-	-	35,410	35,410	31,999

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9 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £4,200 (2023 - £3,060). There were no accountancy or other non-audit services provided by the auditor to the charity.

10 Trustees and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

11 Staff costs and employee benefits

The average monthly number of employees during the year was as follows:

	2024 No.	2023 No.
Raising funds and governance	2	2
Charitable activities	7	8
	9	10

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	204,047	199,438
Social security	13,479	11,081
Pension contribution costs	3,538	3,079
	221,064	213,598

No employees received total employee benefits (excluding pension costs) of more than £60,000.

12 Intangible fixed assets

	Software £	Total £
Cost		
At 1 May 2023	16,050	16,050
At 30 April 2024	16,050	16,050
Amortisation		
At 1 May 2023	15,400	15,400
Charged for the year	650	650
At 30 April 2024	16,050	16,050
Net book value		
At 30 April 2024	-	-
At 30 April 2023	650	650

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13 Tangible fixed assets

	Motor vehicle £	Office & computer equipment £	Total £
Cost			
At 1 May 2023	-	70,060	70,060
Additions	5,000	3,422	8,422
Disposals	-	(2,434)	(2,434)
At 30 April 2024	5,000	71,048	76,048
Depreciation			
At 1 May 2023	-	48,578	48,578
Charge for the year	639	3,802	4,441
On disposals	-	(2,434)	(2,434)
At 30 April 2024	639	49,946	50,585
Net book value			
At 30 April 2024	4,361	21,102	25,463
At 30 April 2023	-	21,482	21,482

14 Debtors

	2024 £	2023 £
Funding debtors	15,721	10,170
	15,721	10,170

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdrafts and credit cards	387	1,302
Other taxes and social security	2,380	2,209
Trade creditors & accruals	6,655	5,786
	9,422	9,297

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16 Related party transactions

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

17 Tax status

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

18 Company limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

19 Exceptional Item

During the year ended 30 April 2024, the charity received special grant funding of £124,391. This income is exceptional by its nature in that it is outside the charity's ongoing sources of funding.

The exceptional item is included within income from charitable activities at note 3. This income is "designated" funds of the charity and is the main reason why the charity generated a large surplus on designated funds during the year.

The directors have designated these funds to be fully expended by 31 December 2024.

20 Funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds brought forward	106,507	186,376	56,441	349,324	333,097
Net income for the year	(2,073)	62,353	22,067	82,347	16,227
Transfers between funds for the year	2,073	(2,073)	0	-	-
Funds carried forward	106,507	246,656	78,508	431,671	349,324

Fund descriptions:

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

A prior period adjustment of £106,249 has been brought forward into designated funds that was included within restricted funds in the year ending 30 April 2022.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

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21 Analysis of net assets between funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			25,463	25,463
Debtors			15,721	15,721
Cash at bank	106,507	246,656	46,746	399,909
Current liabilities			(9,422)	(9,422)
Total	106,507	246,656	78,508	431,671

22 Going concern

The directors have given due consideration on the ability and capacity of the company to continue to operate as a going concern.

In carrying out their assessment, the directors have considered the following matters:

1. The ability of the charity to deliver its services to end users
2. The impact (if any) on current and future funding and incoming resources
3. The logistics involved in delivering services remotely to service users using modern communication tools and technology
4. The predicted cash-flow of the charity based on known funding sources and planned expenditure

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.